



## BONĪČA

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**BONĪČA**, a tax assessed on a group as a single unit and particularly the base on which the tax was calculated. There were three different forms of *bonīča* in Iranian history: a tax on guilds, an agricultural tax levied on villages and tribes, and a military tax also levied on villages.

*Guild tax* (*bonīčabandī*). The guild tax is probably the oldest attested form of *bonīča*. Although it is attested from the Safavid period, it seems to have been levied as early as Il-khanid times (see Lambton, who reads *bonīča* for *natīja* in Rašīd-al-Dīn, *Tārīk-eġāzānī*, p. 243). Under the Safavids the *naqīb* (chief of all the guilds) summoned the individual guild leaders (*kaḏkodāyān*) in the first quarter of each year to agree on apportionment of the tax among them in conformity with the law, right, reason (*ḥesāb*), and the custom of the realm (*Taḏkerat al-molūk*, ed. Minorsky, p. 83). Those who paid the *bonīča* were known as *arbāb-ebonīča*, as is clear from a firman issued by Shah Solṭān-Ḥosayn in 1107/1695 (Qā'emmaqāmī, 1348 Š./1969, pp. 541ff.). In Mīrzā Rafī'ā's *Dostūr al-molūk* (p. 94) the description of procedures for collecting the *bonīčabandī* is almost identical to that in *Taḏkerat al-molūk*, but the tax is alternatively called *bonīča* and *natīja*; the latter term also occurs in a firman issued by Nāder Shah of 1151/1738-39, in which he remitted several taxes on the people of Iran after his conquest of Delhi (for a facsimile of this firman and its translation, see Arunova and Ashrafiyan, pp. 83, 87f.). All these occurrences of *natīja* are probably misreadings for *bonīča*.

The same system also existed in Qajar Iran, where each year after Nowrūz (March-April) the *kalāntar* (supreme guild chief) convoked the leaders of all



guilds not exempted from the guild tax, called *ašnāfiya*. The *kalāntar*, assisted by a special official, fixed the amount of the tax for each guild, which in Isfahan was confirmed by the signature of one or two leading men of the guild. This amount was then apportioned among guild members “by mutual agreement among themselves, by which each man stipulates to pay so much according to their several means and prospects” (Binning, I, p. 279). Normally the guild tax was apportioned evenly among members, without taking into account variations in income, but it is not certain that this practice prevailed in all cities in Iran. According to one source, “20 percent imposts on the profit of trade” were collected (Curzon, *Persian Question* I, p. 473); they were paid in installments the size and frequency of which varied locally.

Probably because each guild was assessed as a unit, *boniča* also seems to have referred generally to any similar distinct group. For example, at the end of ʿĪde-e Qorbān in 1294/1877 a camel was distributed among “old *boničas*” in Isfahan (Taḥwīldar, p. 89). The term *boniča* fell into disuse toward the end of the Qajar period and was not even mentioned in the law abolishing the old guild-tax system, which no longer reflected economic realities (Qānūn-e Elgā-ye Mālīyāthā-ye Šenfī wa Mālīyāt-e Saršomārī, 30 Āḍar 1350 Š./21 December 1926; see *Asnāf*). In Tehran in 1920, for example, only about thirty of eighty-four guilds were still required to pay the guild tax, “while amongst those which escape are such wealthy bodies as bankers” (Balfour, p. 152). Nevertheless, although the system of assessment has changed, guilds have continued to be taxed as units until the present day.

*Agricultural tax.* In this instance the unit of taxation was the village or tribe. Furthermore, the obligation to pay a share of the village assessment extended to those who no longer lived there, although the government might intervene in specific instances. A firman of Shah ʿAbbās I issued in 1006/1598 gave permission to a landholder in Fārs to remain in his village, despite demands by *kadkodās* (headmen) of other villages where members of his family had lived several generations earlier that he return to pay his share of the *boniča* (*ibid.*, p. 122). In 1120/1708 Shah Solṭān-Ḥosayn ordered the *mostawfīs* (tax collectors) to exclude the revenues of a specified *soyūrgāl* (land grant) from the *boniča* of its recipient (Lambton, *Landlord and Peasant*, p. 117).

A similar system still existed in Kāšān in the 19th century. There the *boniča* was based on the amount of land tilled and the amount of water assigned to the village (*āb o kāk*) and had to be paid by all villagers, whether they were actually living there or not. Those who had left paid less, however: 80 percent



of the normal assessment; the remaining 20 percent had to be added to the assessments of the resident villagers (Žarrābī, p. 135). Stack (II, pp. 259f.) has given the best description of this system, noting that the land tax was assessed with “reference to a bunicha or imaginary assessment, which being multiplied by a certain figure, gives the real assessment of the village. The bunicha (or foundation) is usually stated in tomans, and the land revenue is got by taking so many qirans per qiran, or so many pul per pul, or shahi per shahi. Thus in Kaha the bunicha is five qirans, but the revenue demand is 300 pul per pul, that is, 300 qirans per qiran of the bunicha, i.e.  $5 \times 300 = 1,500$  qirans or 150 tomans.” Although it is often implied (e.g., Lambton, *Landlord and Peasant*, p. 165) that the agricultural *bonīča* was collected throughout Iran in the 19th century, there is little evidence to support such a conclusion. In fact, according to the available data this tax seems to have been levied only in a few areas and not always uniformly even there: Erevan, Kermān province, the Garmsīrāt, and Kāšān. A-‘A. Khan Wazīrī (pp. 144, 149) mentions *bonīča* as part of the tax assessment on the Lak tribe and on Dawlatābād; the latter was crown land (*kāleša*) and had been assigned a *bonīča* of 5 tomans, each to be multiplied by 70, for an actual tax assessment of 350 tomans. In Erevan the entire agricultural tax was levied according to the *bonīča* principle (Bournoutian, pp. 127-29). In the region of Bandar-e ‘Abbās this tax is mentioned for one village but not for others. However, in the Garmsīrī a similar system was applied and known as *ṭūmār*. In Šamīl in 1255/1839, for example, the tax burden was assessed at 15,000 *ṭūmār*. Each *ṭūmār* was equal to 25 *šāhīs* (Sadīd-al-Salṭana, p. 480). When a uniform land tax was established in Iran on 20 Dey 1304/10 January 1926 the agricultural *bonīča* was abolished.

*Military tax* (*bonīča-ye sarbāz*). This military tax was introduced as a replacement for the old system of tribal levies (*čerīk*, q.v.). Although, according to some sources, the initiator of the new system was ‘Abbās Mīrzā (H. P. Picot, “Report on the Persian Army,” FO 881/7364, January, 1900, p. 96) or Moḥammad Shah in 1258/1842 (M. Sanders, “Annual Report on the Persian Army,” FO 371/9021, November, 1922, fol. 16), it is generally accepted that Mīrzā Taqī Khan Amīr(-e) Kabīr was the man responsible, in about 1260/1850. It is clear, however, that he built on earlier reforms. Under the *bonīča-ye sarbāz* system each village, district, or tribe was required to provide a number of recruits proportional to the amount of its revenue assessment. As with the agricultural *bonīča*, the base for calculation differed in different areas; it could be amount of land under cultivation, available amount of water, population, or number of animals owned by a tribal group. Theoretically one recruit had



to be provided for every unit of revenue, which could range from 12 to 20 tomans.

*Boniča-ye sarbāz* was levied only in those parts of Iran where allegedly the best soldiers were to be found: Khorasan, Astarābād, Māzandarān, Azarbaijan, Qazvīn, Zarijān, Sīstān wa Qā'enāt, and Kurdistan. The southern provinces seem to have been exempt. Although Qā'emmaqāmī (1346 Š./1967, p. 79) lists Kermān and Fārs as among the provinces liable to this military tax, most sources contradict this claim; as late as 1924 the British consul in Shiraz reported that “an attempt, which failed, was made to browbeat the landowners of Fārs into supplying 1000 men from their villages, paying for the support of the conscripts' families, in other words an extended bunichah system in a province where this system had never been in vogue” (FO 371/9043, fol. 212). In order to offset the resulting imbalance in the tax burden on different provinces, the government reduced the level of cash revenues required from those liable to *boniča-ye sarbāz* and correspondingly increased them for those that were exempt. In practice, however, this system gave rise to injustices: The tax reductions were never implemented, and the military tax, along with most other taxes, was levied very irregularly. First, as the original tax assessments on villages were irregularly revised, villages that had declined sharply in prosperity and population often had to deliver the same number of recruits as richer and more populous villages, sometimes even more. Second, land owned by princes, great proprietors, notables, and religious leaders (*'olamā*) was exempt from this tax, as was that belonging to Christians, Jews, and Zoroastrians, to whom different tax regulations were applied. Third, as no land tax was levied in the towns, their inhabitants were exempt, as were peasants living on crown lands. For each province there was a military tax register (*ketābča-ye boniča*) in which the method of calculating the tax was stipulated (for an example, see Qā'emmaqāmī, 1348 Š./1969; pp. 227ff.). From the register of Qazvīn, dated 1268/1851-52, it is clear that in practice this tax was levied without regard to state regulations (see also Qā'emmaqāmī, 1346 Š./1967, drawing on similar documents). According to the law, one of every ten men in a village was to be taken for military service; he was supposed to be a *pādār*, that is, a taxpayer, an owner of land or cattle. If a man from the village (but not from another village) who was not a *pādār* volunteered for military service, the community had to provide him with the funds to become a *pādār*, for during their period of service soldiers enjoyed only the usufruct of their property; the government held the property itself as security for military equipment and to prevent desertions (*ibid.*, pp. 71f.).



The *bonīča-ye sarbāz* was collected by a regimental colonel, often a large landed proprietor or chief of the district; accompanied by several of his officers and a *laškarnevīs* (military paymaster), he toured the villages that were liable for recruits. The regulations stipulated the religion, age, height, and health conditions of prospective recruits. The village elders would already have selected those they could best spare, usually the poorest and weakest men. The colonel would select from among them the most suitable, rejecting the really unfit. Richer families paid for exemption from military service. Villages that could not deliver their assessed quotas were in practice passed over, or their quotas were reduced to levels reflecting their economic situation. This more practical approach was facilitated by unconcern at headquarters about how each colonel recruited his regiment. Indeed, it was common for regiments to reach only half or three-quarters of their strength on paper, though payment from the Treasury for the full number was collected (Picot, op. cit., p. 97; for the 20th century see Sanders, op. cit., fol. 16).

In order to support soldiers recruited in this way, either the village as a whole or the remaining nine men of the base group had to pay an annual subvention, called *kānvārī* (home allowance) and in Azarbaijan *takfīf-e sarbāz* (soldier's reduction; "Seventh Quarterly Report of the Administrator-General Millspaugh," March-June, 1924, p. 83). The *kānvārī* was either paid directly to the soldier's family or collected by the government, which was supposed to pass it on to the soldier. Some regiments, however, including all cavalry regiments, did not have the right of *kānvārī*. The amount of the *kānvārī*, which was paid in kind or cash or a combination of both, was apparently fixed by the interested parties themselves without interference from the authorities; it thus differed greatly from area to area, as a list provided by Picot (p. 98) shows. The amounts (in tomans) were deducted from revenue or were paid in cash: Urmia 5, Tabrīz 12, Šaqāqī 10, Qaradāgī 16, Kalkāl 1, Ardabīl 1.5, Qaraġān 1.5, Tehran 5, Qazvīn 3.

In some parts of the country, when an infantry or artillery recruit had to join his regiment, the owner of his village (*šāḥeb-ebonīča*) or the local peasant proprietors (*korda mālek*) had to give him or his family a bounty for support in his absence. It was known as *komak-e karj* (expense allowance) or *pādārāna* (allowance), the amount varying from 5 to 40 tomans in cash or kind. Although the *kānvārī* was paid every year, the *pādārāna* was paid only once. The government was supposed to provide the soldiers with wages and fodder (*ḥoqūq o jīra*) during the six-month period in which they were under arms



each year. During the other six months they were supposed to be on half-pay, which was entered separately in the budget (*dastūr al-'amal*) of each province under the heading *šeš-māha-ye maḥall* (local six months' salary tax). The officers of the regiment were entitled to a share of the soldiers' wages; as they also often appropriated the *pādārāna*, soldiers were forced to work in the cities as moneylenders, porters, fruit vendors, and menial laborers in order to earn their livelihoods (Mostawfī, pp. 69, 101-03).

In 1292/1875 Nāṣer-al-Dīn Shah decreed that the army should be raised by conscription, with a four-year term of service; this decree was not enforced, however, and the old *boniča-ye sarbāz* system remained in full force (Picot, p. 84). After the Constitutional Revolution of 1324/1906 some changes were made in the system. The Majles adopted a recruitment law (Qānūn-e Sarbāzgīrī, 9 'Aqrab 1294/2 November 1915), which was intended to correct some of the defects of the *boniča-ye sarbāz*. The term of service was reduced to two years, the *kānvārī* was ordered paid directly to the soldiers, and the amount of the *pādārāna* was fixed. Soldiers' families, as well as the *hampās*, fellow villagers who had to assume soldiers' agricultural duties in their absence, were also exempted from the *sarāna*, or poll tax.

The *boniča-ye sarbāz* led to both decreased tax revenues and a reduction in the productive capacity of the agricultural sector. Nor was the army able to recruit a sufficient number of healthy and able men. The burden of the military tax was heavier on certain districts and villages, and recruits were often forced to enroll for additional tours of duty, which caused economic hardship and debt. On 4 Kordād 1304 Š./24 May 1925, therefore, a new conscription law (Qānūn-e Kēdmat-e Nežāmī) was adopted by the Majles, though there was no move to implement it until November, 1926 (for details see FO 46/72, fol. 95; FO 461/122, fols. 146, 183). It abolished the *boniča-ye sarbāz* entirely and replaced it with a system of general conscription. Such taxes as the *kānvārī*, *maḥallī*, and *pādārāna* (*komak-e karj*) were abolished as well.

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